

SENATE BILL 1898

By Campbell

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to the sales and use tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-202(a), is amended by deleting the language "The tax shall be levied at the rate of seven percent (7%)" and substituting instead the language "The tax shall be levied at the rate of six percent (6%)".

SECTION 2. Tennessee Code Annotated, Section 67-6-103(c)(1), is amended by deleting the language "from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) and".

SECTION 3. Tennessee Code Annotated, Section 67-6-103(d)(1)(A)(vi), is amended by deleting the language ", and no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) contained in chapter 856, § 4 of the Public Acts of 2002"; and deleting the language "and chapter 856 of the Public Acts of 2002, respectively".

SECTION 4. Tennessee Code Annotated, Section 67-6-103(d)(1)(D), is amended by deleting the language ", and no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) contained in chapter 856, § 4 of the Public Acts of 2002"; and deleting the language ", and chapter 856 of the Public Acts of 2002, respectively".

SECTION 5. Tennessee Code Annotated, Section 67-6-103(d)(1)(E)(iv), is amended by deleting the language ", and no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) contained in chapter 856, § 4 of

the Public Acts of 2002"; and deleting the language ", and chapter 856 of the Public Acts of 2002, respectively".

SECTION 6. Tennessee Code Annotated, Section 67-6-103(g)(2)(A), is amended by deleting the language ", and no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%), pursuant to chapter 856, § 4 of the Public Acts of 2002"; and deleting the language ", and chapter 856, § 4 of the Public Acts of 2002".

SECTION 7. Tennessee Code Annotated, Section 67-6-103(h)(3), is amended by deleting the language ", and no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%), pursuant to chapter 856, § 4 of the Public Acts of 2002"; and deleting the language ", and chapter 856 of the Public Acts of 2002".

SECTION 8. Tennessee Code Annotated, Section 67-6-103(i)(3), is amended by deleting the language ", and no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) contained in chapter 856, § 4 of the Public Acts of 2002,"; and deleting the language ", and chapter 856 of the Public Acts of 2002, respectively".

SECTION 9. Tennessee Code Annotated, Section 67-6-103(k)(2), is amended by deleting the language ", and no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) contained in chapter 856, § 4 of the Public Acts of 2002"; and deleting the language "and chapter 856 of the Public Acts of 2002, respectively".

SECTION 10. Tennessee Code Annotated, Section 67-6-103(l)(2), is amended by deleting the language ", and no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) contained in chapter 856, § 4 of

the Public Acts of 2002"; and deleting the language "and chapter 856 of the Public Acts of 2002, respectively".

SECTION 11. Tennessee Code Annotated, Section 67-6-103(m)(2), is amended by deleting the language ", and no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) contained in chapter 856, § 4 of the Public Acts of 2002"; and deleting the language "and chapter 856 of the Public Acts of 2002, respectively".

SECTION 12. Tennessee Code Annotated, Section 67-6-103(n)(4), is amended by deleting the language ", and no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) contained in chapter 856, § 4 of the Public Acts of 2002"; and deleting the language "and chapter 856 of the Public Acts of 2002, respectively".

SECTION 13. Tennessee Code Annotated, Section 67-6-103(o)(2), is amended by deleting the language ", and no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) contained in chapter 856, § 4 of the Public Acts of 2002"; and deleting the language "and chapter 856 of the Public Acts of 2002, respectively".

SECTION 14. Tennessee Code Annotated, Section 67-6-103(p), is amended by deleting the language ", and no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) contained in Acts 2002, chapter 856, § 4,"; and deleting the language "and chapter 856 of the Public Acts of 2002, respectively".

SECTION 15. Tennessee Code Annotated, Section 67-6-103(s)(2), is amended by deleting the language ", and no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) contained in chapter 856, § 4 of

the Public Acts of 2002"; and deleting the language "and chapter 856 of the Public Acts of 2002, respectively".

SECTION 16. Tennessee Code Annotated, Section 67-6-103(t), is amended by deleting the language ", and no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) contained in Acts 2002, chapter 856, § 4,"; and deleting the language "and Acts 2002, chapter 856, respectively".

SECTION 17. Tennessee Code Annotated, Section 67-6-104(g)(2), is amended by deleting the language ", and no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) contained in Section 4, Chapter 856 of the Public Acts of 2002,"; and deleting the language ", and Chapter 856 of the Public Acts of 2002, respectively".

SECTION 18. Tennessee Code Annotated, Section 67-6-710(h)(3), is amended by deleting the following language:

; provided, however, that no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) contained in chapter 856, § 4 of the Public Acts of 2002 shall be distributed pursuant to this subsection (h). All such revenue shall continue to be allocated as provided in chapter 856 of the Acts of 2002

SECTION 19. This act takes effect July 1, 2022, the public welfare requiring it.